



Fiscal Service IRC Meeting

Other OMB Projects

- **GTAS Edits 216/233**
- **Abnormal Balance Project**
- **Non-Expenditure Transfers**

April 22, 2026 Update

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Office of Management and Budget

January 14, 2026 (pp 1-8); Amended April 22, 2026 (pp 9-15)

GTAS Edits 216 and 233 Update



The following slides were presented at the USSGL IRC meeting on January 14, 2026.

GTAS Edits 216 and 233 Update



OMB Circular No. A-11 (2025): Clarifies guidance (including guidance regarding budgetary account receivables) for Treasury Appropriation Fund Symbols with negative Fund Balance with Treasury (sections 20.10 and 20.12).

- **20.10 What do I need to know about advances?** When a reimbursable agreement with another Federal account is accompanied by a cash advance, you may disburse to pay obligations associated with that advance. However, in no case should agencies liquidate an obligation from an account receivable before the Fund Balance With Treasury is available for the outlay, unless there is specific statutory authority (See section 145.2). If an agency disburses a Federal account (i.e., Treasury Appropriation Fund Symbol) into a negative balance (i.e., Fund Balance With Treasury), they should consult with their agency's counsel to assess potential legal implications. (See 31 U.S.C. 1341(a)(1)).

GTAS Edits 216 and 233 Update



OMB Circular No. A-11 (2025): Clarifies guidance (including guidance regarding budgetary account receivables) for Treasury Appropriation Fund Symbols with negative Fund Balance with Treasury (sections 20.10 and 20.12).

- **20.12 What do I need to know about reimbursable work?**

- For all “reimbursable agreements,” in no case should agencies liquidate an obligation from an account receivable before the Fund Balance With Treasury is available for the outlay, unless there is specific statutory authority (see section 145.2). If an agency disburses a Federal account (i.e., Treasury Appropriation Fund Symbol) into a negative balance (i.e., Fund Balance With Treasury), they should consult with their agency’s counsel to assess potential legal implications. (See 31 U.S.C. 1341(a)(1)).
- Revolving Funds: You may use a revolving fund when a law establishes the revolving funds and authorizes you to credit payments to the revolving fund that performs the work. Revolving funds operate on a reimbursable basis when working capital (undisbursed cash) is available. Otherwise, advance payments must accompany orders. As such, in no case should agencies liquidate an obligation from an account receivable before the Fund Balance With Treasury is available for the outlay, unless there is specific statutory authority (see section 145.2). If an agency disburses a revolving fund account (i.e., Treasury Appropriation Fund Symbol) into a negative balance (i.e., Fund Balance With Treasury), they should consult with their agency’s counsel to assess potential legal implications. (See 31 U.S.C. 1341(a)(1)).

GTAS Edits 216 and 233 Update



Treasury Appropriation Fund Symbols with Federal investments

- Standard Operating Procedures identifying reconciliation processes regarding Fund Balance With Treasury balances
- Section 113.10 What steps do I take if I overinvested in Federal securities?

“WORK IN PROGRESS”

Since the inception of GTAS edits 216 and 233, a reduction of approximately \$153 billion of negative fund balances in expenditure accounts government-wide has resulted.

FY 2024-10 GTAS Data: \$157B (expenditure accounts only)

FY 2025-12 GTAS Data: \$5B (expenditure accounts only)

FY 2026-05 and beyond GTAS Reporting

- Any agency GTAS edits 216 and 233 override requests will be addressed on a case by case basis consistent with OMB Circular No. A-11 (2025) (August 2025 update)
- Any OMB action of providing monthly GTAS edits 216 and 233 overrides will be coordinated with its OGC (where appropriate) and its Fiscal Service partners (responsible for monitoring the negative Treasury Account Symbol (TAS) balance reporting).

Abnormal Balance Project Update

1/14/26



The following slides were presented at the USSGL IRC meeting on January 14, 2026.

Abnormal Balance Project Update

1/14/26



OMB will be partnering with agencies for situations where the following budgetary USSGL accounts have abnormal balances to resolve them NLT September 30, 2026.

- 411900 (Other Appropriations Realized)
- 413200 (Substitution of Contract Authority)
- 414900 (Borrowing Authority Carried Forward) [At Cohort and non-Cohort levels)
- 422100 (Unfilled Customer Orders Without Advance)
- 422200 (Unfilled Customer Orders With Advance)
- 425100 (Reimbursements Earned – Receivable)
- 426600 (Other Actual Business-Type Collections From Non-Federal Sources)
- 438400 (Temporary Reduction/Cancellation Returned by Appropriation)
- 439700 (Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority)

Abnormal Balance Project Update



1/14/26

- **411900 (Other Appropriations Realized)**
 - USDA (5 TAFSs)
- **413200 (Substitution of Contract Authority)**
 - DoD (3 TAFSs)
- **414900 (Borrowing Authority Carried Forward) [At Cohort and non-Cohort levels]**
 - HHS (5 TAFSs); HUD (1 TAFS); State (1 TAFS); RRB (1 TAFS)
- **422100 (Unfilled Customer Orders Without Advance)**
 - DoD (2 TAFSs); DoE (1 TAFS); HHS (2 TAFSs)
- **422200 (Unfilled Customer Orders With Advance)**
 - DoD (3 TAFSs); DoL (1 TAFS); GSA (1 TAFS); ARC (1 TAFS)
- **425100 (Reimbursements Earned – Receivable)**
 - DoD (9 TAFSs); DoE (1 TAFS); HHS (1 TAFS); NASA (1 TAFS)
- **426600 (Other Actual Business-Type Collections From Non-Federal Sources)**
 - HHS (1 TAFS)
- **438400 (Temporary Reduction/Cancellation Returned by Appropriation)**
 - DoJ (1 TAFS)
- **439700 (Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority)**
 - HHS (1 TAFS)

GTAS Edits 216 and 233



The following slides were presented at the USSGL IRC meeting on April 22, 2026.

Presenter: Teresa Tancre (OMB)

GTAS Edits 216 and 233

4/22/26 Update



FY 2026-05 and beyond GTAS Reporting

- While determining whether additional OMB A-11 (2026) guidance related to negative Fund Balance With Treasury balances is necessary, OMB(BRD) is gathering additional information from agencies by attending CFOC meetings; from Fiscal Service at meetings discussing G-Invoicing; from Fiscal Service partners (responsible for monitoring the negative Treasury Account Symbol (TAS) balance reporting); and further discussions with OMB OGC staff.
- During this time, OMB/BRD is providing agencies GTAS edits 216 and 233 through FY 2026-08 to permit OMB time to address any OMB A-11 (2026) proposals.

“WORK IN PROGRESS”

- Beginning in FY 2024-10 GTAS reporting window, OMB’s created two GTAS edits 216 and 233 to highlight monthly negative Fund Balance With Treasury (FBWT) in Treasury Appropriation Fund Symbols (i.e., expenditure accounts).
- Beginning in April 2025 (or FY 2025-07 GTAS reporting window), Fiscal Service developed report to monitor the daily negative FBWT of Treasury Appropriation Fund Symbols (i.e., expenditure accounts). It initiative was to enforce sec. 4(b)(i) of Executive Order 14249.

Abnormal Balance Project

4/22/26



The following slides were presented at the USSGL IRC meeting on April 22, 2026.

Presenter: Teresa Tancre (OMB)

Abnormal Balance Project Update

4/22/26



OMB will be partnering with agencies for situations where the following budgetary USSGL accounts have abnormal balances to resolve them NLT September 30, 2026.

- 413200 (Substitution of Contract Authority)
- 414900 (Borrowing Authority Carried Forward) [At Cohort and non-Cohort levels)
- 422100 (Unfilled Customer Orders Without Advance)
- 422200 (Unfilled Customer Orders With Advance)
- 425100 (Reimbursements Earned – Receivable)
- 438400 (Temporary Reduction/Cancellation Returned by Appropriation)
- 439700 (Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority)

Abnormal Balance Project Update

4/22/26



- **413200 (Substitution of Contract Authority)**
 - DoD (5 TAFSs)
- **414900 (Borrowing Authority Carried Forward) [At Cohort and non-Cohort levels]**
 - HHS (5 TAFSs); HUD (1 TAFS); State (1 TAFS); RRB (1 TAFS)
- **422100 (Unfilled Customer Orders Without Advance)**
 - DoD (1 TAFS)
- **422200 (Unfilled Customer Orders With Advance)**
 - DoD (3 TAFSs); DoL (1 TAFS); ARC (1 TAFS)
- **425100 (Reimbursements Earned – Receivable)**
 - DoD (8 TAFSs); DoE (2 TAFSs); International Assistance Programs (1 TAFS)
- **438400 (Temporary Reduction/Cancellation Returned by Appropriation)**
 - DoJ (2 TAFSs)
- **439700 (Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority)**
 - HHS (1 TAFS)

Source: FY 2026-05 GTAS data

Non-Expenditure Transfers



The following slides were presented at the USSGL IRC meeting on April 22, 2026.

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QUESTIONS?